

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

THE ABI JAOUDI AND AZAR TRADING CORP.,))	
)	
Plaintiff,)	
)	
-against-)	Civil Action No. 91-6785
)	
CIGNA WORLDWIDE INS. CO.,)	
)	
Defendant.)	
)	
_____)	

DECLARATION OF LEO R. TSAO

I, Leo R. Tsao, declare as follows:

1. I am an attorney at the law firm of Kellogg, Huber, Hansen, Todd, Evans & Figel, P.L.L.C., counsel for Non-Party Respondents Echemus Group L.P. and Echemus Investment Management Ltd. (together “Echemus”), and James Little (“Mr. Little”). I am a member of the Bar of the State of New York and the District of Columbia Bar, and have been admitted to practice *pro hac vice* in this matter. I submit this declaration on behalf of Echemus and Mr. Little, in support of their Response to Defendant Cigna Worldwide Insurance Company’s Renewed Motion to Compel.

2. Annexed hereto as Exhibit 1 is a true and correct copy of an Incident Report, Police Department, Baltimore, MD (dated Dec. 24, 2010).

3. Annexed hereto as Exhibit 2 is a true and correct copy of an Incident Report, Police Department, Baltimore, MD (dated Feb. 17, 2012).

4. Annexed hereto as Exhibit 3 is a true and correct copy of Legal Opinion of the Ogier law firm (dated Sept. 13, 2012).

Pursuant to 28 U.S.C. § 1746(2), I declare under penalty of perjury that the foregoing is true and correct.

Executed on September 13, 2012.

By: /s/ Leo R. Tsao